



State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION
Stephan W. Hamilton
Director

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June 23, 2016

Town of Ossipee
ATTN: Board of Selectmen
PO Box 67
Ossipee, NH 03814

RE: 2015 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified in RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

We are pleased to report that you met most of the above standards adopted by the Assessing Standards Board (ASB), with the exception of the following:

Item B.4b – Current Use. Some files were missing applications. Three samples did not have a stewardship plan but are in the management category. The Forest Stewardship plans should be updated or applicable current use parcels should be removed from managed stewardship categories. Attached, please find the Department's worksheets indicating areas that should be addressed.

Item C.1b – Exemptions. The town reviewed all the exemption applicants in 2015. Two of the applicants did not return the requested documentation, the town was going to remove them, but did not do so. Attached, please find worksheets indicating the Department's findings.

Item C.2 – Religious, Educational & Charitable. One of the sampled exempt properties did not file the BTLA-A9 form in a timely manner. Attached, please find worksheets indicating the Department's findings.

Item F.1 – USPAP Report. The Uniform Standards of Professional Appraisal Practice (USPAP) report was submitted on December 12, 2015 and revisions were sent to the department on May 13, 2016. Three letters were mailed to Todd Haywood of Granite Hill Municipal Services requesting further information. The company did not submit the additional information. The report did not meet the ASB Standards.

Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. We will be in contact with you to schedule a meeting to review this report. We are available to provide assistance to you in any areas not met, if needed.

We would like to thank the staff members who assisted with information retrieval as well as working in an understanding and cooperative manner.

I would like to take this opportunity to remind you that pursuant to RSA75: 8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2020.

If you have any questions, feel free to contact me.

Sincerely,



Stephan W. Hamilton, Director
Municipal and Property Division

cc: Assessing Standards Board
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